



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

200821039

FEB 27 2008

T:EP:RA:A2

Re: -

Company =

Former Parent =

Salaried Plan =

Plan of Reorganization :

Dear

This letter constitutes notice that the Company's request for a modification of the conditional waiver of the minimum funding standard for the Hourly Plan for the plan year ending September 30, 2007, that was granted in a ruling letter dated September 28, 2007, has been approved. Accordingly, conditions (1) and (7) of the funding waiver are replaced with the following conditions:

- (1) The Bankruptcy Court enters an order by January 31, 2008, confirming the Plan of Reorganization.
- (7) The effective date of the Plan of Reorganization is no later than March 31, 2008.

Your authorized representative agreed to these modifications in a letter dated February 27, 2008. If any one of the conditions of the funding waiver, as modified, is not met, the waiver for the plan year ending September 30, 2007, is retroactively null and void.

The Bankruptcy Court confirmed the Plan of Reorganization on January 25, 2008. With the confirmed Plan of Reorganization in place, the Company has announced that it expects to emerge from chapter 11 bankruptcy protection by March 31, 2008, following the syndication and closing of exit financing facilities and satisfaction of other conditions including completing rights offerings, closing of an investment agreement with investors, and consummation of a global settlement agreement with the Former Parent. The Company has represented that the funding waivers that the Salaried and Hourly Plans have received are critical to the implementation of the Plan of Reorganization. If the modifications that the Company has requested are not approved, the waivers would be rendered retroactively null and void if the Company does not emerge from chapter 11 bankruptcy protection on or before February 29, 2008. The modifications agreed to by the Company will extend the deadline for the Company's emergence from chapter 11 bankruptcy protection to March 31, 2008. In consideration of this extension, the Company will (a) replace certain letters of credit that it has provided to the Salaried Plan and the Hourly Plan as a condition of the funding waivers each Plan received for the plan years ending September 30, 2006, and (b) increase the value of the letter of credit held by the Hourly Plan by \$10 million, by March 7, 2008.

This conditional waiver has been granted in accordance with section 412(d) of the Code and section 303 of ERISA. The amount for which this conditional waiver has been granted is equal to the contributions that would otherwise be required to reduce the balance in the funding standard account to zero as of September 30, 2007.

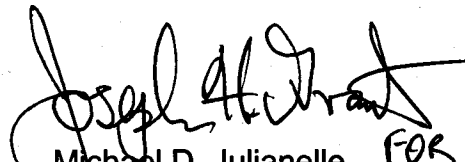
Your attention is called to section 412(f) of the Code and section 304(b) of ERISA which describe the consequences that would result in the event the Hourly Plan is amended to increase benefits, change the rate in the accrual of benefits or to change the rate of vesting, while any portion of the waived funding deficiency remains unamortized. Please note that any amendment to a profit sharing plan or any other retirement plans (covering employees covered by the Hourly Plan) maintained by the Company, to increase the liabilities of those plans would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA. Similarly, the establishment of a new profit sharing plan or any other retirement plan by the Company (covering employees covered by the Hourly Plan) would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA.

This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

We have sent a copy of this letter to the Manager,
to the _____, and to your
authorized representative pursuant to a power of attorney on file in this office. We
suggest that you furnish a copy of this letter to the enrolled actuary who is responsible
for the completion of the Schedule B.

If you require further assistance in this matter, please contact _____ at _____

Sincerely yours,


Michael D. Julianelle FOR
Director, Employee Plans